

House Bill 770

By: Representatives Buckner of the 76th and Reece of the 11th

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 46-5-138 of the Official Code of Georgia Annotated, relating to the
2 creation and powers of joint emergency "911" system authorities, so as to provide for
3 exemptions with respect to certain taxation; to provide for legislative findings and
4 determinations; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 style="text-align:center">**SECTION 1.**

7 Code Section 46-5-138 of the Official Code of Georgia Annotated, relating to the creation
8 and powers of joint emergency "911" system authorities, is amended by adding a new
9 subsection at the end thereof, to be designated subsection (g) to read as follows:

10 "(g) It is found, determined, and declared that the creation of the authority and the carrying
11 out of its corporate purposes are in all respects for the benefit of the people of this state and
12 constitute a public purpose and that the authority will be performing an essential
13 governmental function in the exercise of the power conferred upon it by this Code section.
14 This state covenants that the authority shall be required to pay no taxes or assessments
15 upon any of the property acquired or leased by it or under its jurisdiction, control,
16 possession, or supervision, or upon its activities in the operation or maintenance of the
17 buildings erected or acquired by it, or upon any fees, rentals, or other charges for the use
18 of such buildings, or upon other income received by the authority. The exemption
19 provided in this Code section shall include an exemption from state and local sales and use
20 tax on property purchased by the authority for use exclusively by the authority."

21 style="text-align:center">**SECTION 2.**

22 All laws and parts of laws in conflict with this Act are repealed.